

2010 Survey of Service Industries: Consulting Services

Reporting Guide

This guide is designed to assist you as you complete the 2010 Survey of Service Industries. If you need more information, please call the Statistics Canada Help Line at the number below.

Help Line: 1-800-972-9692

Your answers are confidential.

Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to information Act* or any other legislation. Therefore, for example, **the Canada Revenue Agency cannot access identifiable survey records from Statistics Canada.**

Information from this survey will be used for statistical purposes only and will be published in aggregate form only.

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B - Main business activity

1. Please describe the nature of your business.

To ensure that you have received the appropriate questionnaire, you are asked to describe the nature of your business. The description should briefly state the main activities of your business unit.

The main activity of an enterprise engaged in consulting services is to provide client firms with expert advice and make recommendations such as the adoption of approaches and processes and the establishment of strategies. For the benefit of client firms, such a consulting enterprise **can** also undertake the work itself that arises from its own recommendations i.e., their actual implementation

However, for this survey, to be considered a consulting services enterprise, the enterprise **must** generate the majority of its revenues from advice that it provides to client firms and **not from** the **implementation** of its own recommendations.

2. Please check the one main activity which most accurately represents your main source of revenue.

Below is a description of each main activity.

Administrative management consulting and general management consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on administrative management issues, such as:

- financial planning and budgeting;
- equity and asset management;
- records management;
- office planning;
- strategic and organizational planning;
- site selection;
- new business start-up;
- business process improvement.

This Canadian industry also includes general management consultants that provide to their clients a full range of administrative, human resource, marketing, process, physical distribution and logistics consulting services or other management consulting services:

- administrative management;
- human resource management;
- marketing management;
- process management;
- physical distribution management;

- logistics consulting services management;
- other management consulting services.

Include:

- administrative management consultants;
- business start-up consulting services;
- financial management consulting services (except investment advice);
- general management consulting services;
- records management consulting services;
- reorganization consulting services;
- site selection consulting services;
- strategic planning consulting services.

Exclude establishment where the principal activity is:

- providing office or general administrative services on a day-to-day basis.

Human resources consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on human resource management issues such as:

- human resource and personnel policies, practices and procedures;
- employee benefits planning, communication, and administration;
- compensation systems planning;
- wage and salary administration.

Include the following consulting services:

- actuarial;
- benefit;
- compensation;
- labour relations;
- employee assessment;
- employee compensation;
- human resource;
- organization development;
- personnel management.

Exclude establishments where the principal activity is:

- executive search consultants;
- providing professional and management development training.

Other management consulting services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advice and assistance to other organizations on management issues.

Include:

- customer services management consulting services;
- customs consulting services;
- efficiency experts;
- freight rate consulting services;
- inventory planning and control management consulting services;
- logistics management consulting services;
- manufacturing operations improvement consulting services;
- materials management consulting services;
- new product development consulting services;
- operations research consulting services;
- physical distribution consulting services;
- production planning and control consulting services;
- productivity improvement consulting services;
- sales management consulting services;
- tariff consulting services;
- telecommunications management consulting services.

Environmental consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials. These establishments identify problems, measure and evaluate risks, and recommend solutions. They employ a multi-disciplined staff of scientists, engineers and other technicians, with expertise in areas such as:

- air and water quality;
- asbestos contamination;
- remediation;
- environmental law.

Examples of establishments in this industry are environmental consultants, sanitation consultants and site remediation consultants.

Other scientific and technical consulting services

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in providing advice and assistance to other organizations on scientific and technical issues.

Include the following consulting services:

- agricultural (technical);
- agrology;
- agronomy;
- economic;
- energy;
- hydrology;
- livestock breeding;
- motion picture;
- nuclear energy;
- occupational health and safety;
- physics;
- safety.

None of the above — Please call **1-800-972-9692** for further instructions.

C - Reporting period information

Please report information for your **fiscal year** (normal business year) **ending between** April 1, 2010 and March 31, 2011. Please indicate the reporting period covered by this questionnaire.

D - Revenue

A detailed breakdown may be requested in other sections.

1. Sales of goods and services (e.g., rental and leasing income, commissions, fees, admissions, services revenue) Report net of returns and allowances.

Sales of goods and services are defined as amounts derived from the sale of goods and services (cash or credit), falling within a business's ordinary activities. Sales should be reported net of trade discount, value added tax and other taxes based on sales.

Include:

- sales from Canadian locations (domestic and export sales);
- transfers to other business units or a head office of your firm.

Exclude:

- transfers into inventory and consignment sales;
- federal, provincial and territorial sales taxes and excise duties and taxes;
- intercompany sales in consolidated financial statements.

2. Grants, subsidies, donations and fundraising

Please report contributions received during the reporting period.

Include:

- non-repayable grants, contributions and subsidies from all levels of government;
- revenue from private sector (corporate and individual) sponsorships, donations and fundraising.

3. Royalties, rights, licensing and franchise fees

A royalty is defined as a payment received by the holder of a copyright, trademark or patent.

Please **include** revenue received from the sale or use of all intellectual property rights of copyrighted musical, literary, artistic or dramatic works, sound recordings or the broadcasting of communication signals.

4. Investment income (dividends and interest)

Investment income is defined as the portion of a company's income derived from its investments, including dividends and interest on stocks and bonds.

Include interest from:

- foreign sources;
- bonds and debentures;
- mortgage loans;
- G.I.C. interest;
- loan interest;
- securities interest and deposits with bank interest.

Exclude:

- equity income from investments in subsidiaries or affiliates; these amounts should be reported in **section E**, at question 25.

5. Other revenue (please specify)**Include:**

- amounts not included in questions 1 to 4 above.

6. Total revenue

The sum of questions 1 to 5.

E - Expenses**1. Salaries and wages of employees who have been issued a T4 statement**

Please report all salaries and wages (including taxable allowances and employment commissions **as defined** on the T4 – Statement of Remuneration Paid) before deductions for this reporting period.

Include:

- vacation pay;
- bonuses (including profit sharing);
- employee commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as airline tickets for holidays);
- severance pay.

Exclude:

- all payments and expenses associated with casual labour and outside contract workers; please report these amounts in this section, at question 5.

2. Employer portion of employee benefits**Include** contributions to:

- health plans;
- insurance plans;
- employment insurance;
- pension plans;
- workers' compensation;
- contributions to any other employee benefits such as child care and supplementary unemployment benefit (SUB) plans;
- contributions to provincial and territorial health and education payroll taxes.

3. Commissions paid to non-employees

Please report commission payments to outside workers without a T4 – Statement of Remuneration Paid.

Include:

- commission payments to independent real estate agents and brokers.

4. Professional and business services fees**Include:**

- legal;
- accounting and auditing;
- consulting;
- education and training;
- architect;

- appraisal;
- management and administration.

5. Subcontract expenses (include contract labour, contract work and custom work)

Subcontract expense refers to the purchasing of services from outside of the company rather than providing them in-house.

Include:

- hired casual labour and outside contract workers.

6. Charges for services provided by your head office

Include:

- parent company reimbursement expenses and interdivisional expenses.

7. Cost of goods sold, if applicable (purchases plus opening inventory minus closing inventory)

Report cost of purchased goods that were resold during the reporting period. If applicable, report cost of goods and material used in manufacturing of sold products.

Include:

- goods purchased for resale: purchases during the period (including freight-in) **plus** opening inventory **less** closing inventory;
- materials used in manufacturing of products sold: report **only** the material component of cost of finished manufactured goods that were sold during the reporting period.

Exclude:

- direct and indirect labour costs (salaries, wages, benefits, and commissions);
- overhead and all other costs normally charged to cost of goods sold, such as depreciation, energy costs, utilities, sub-contracts, royalties, transportation, warehousing, insurance, rental and leasing; these expenses should be reported elsewhere in the detailed categories provided.

8. Office supplies

Include:

- office stationery and supplies, paper and other supplies for photocopiers, printers and fax machines;
- diskettes and computer upgrade expenses;
- data processing.

Exclude:

- postage and courier;
- telephone, Internet and other telecommunications expenses (please report this amount in this section, at question 14).

9. Rental and leasing (include rental of premises, equipment, motor vehicles, etc.)

Include:

- lease rental expenses, real estate rental expenses, condominium fees and equipment rental expenses;
- motor vehicle rental and leasing expenses;
- rental and leasing of computer and peripheral expenses;
- studio lighting and scaffolding, and other machinery and equipment expenses;
- fuel and other utility costs covered in your rental and leasing contracts.

10. Repair and maintenance (e.g., property, equipment, vehicles)

Include expenses for the repair and maintenance of:

- buildings and structures;
- vehicles (including vehicle fuel);
- machinery and equipment;
- security equipment;
- costs related to materials, parts and external labour associated with these expenses.

Also **include** janitorial and cleaning services and garbage removal.

11. Insurance (include professional liability, motor vehicles, etc.)

Include:

- professional and other liability insurance;
- motor vehicle and property insurance;
- executive life insurance;
- bonding, business interruption insurance and fire insurance.

Insurance recovery income should be deducted from insurance expenses.

12. Advertising, marketing and promotions (report charitable donations at question 22)

Include:

- newspaper advertising and media expenses;
- catalogues, presentations and displays;
- meeting and convention expenses;
- tickets for theatre, concerts and sporting events for business promotion;
- fundraising expenses.

13. Travel, meals and entertainment

Include:

- passenger transportation, accommodation and meals while travelling;
- other travel allowances as well as meal, entertainment and hospitality purchases for clients.

14. Utilities and telecommunications expenses (include gas, heating, hydro, water, telephone and Internet expenses)

Include:

- diesel, fuel wood, natural gas, oil and propane;
- sewage.

Exclude:

- energy expenses covered in your rental and leasing contracts;
- vehicle fuel.

15. Property and business taxes, licences and permits

Include:

- property taxes paid directly and property transfer taxes;
- vehicle licence fees;
- beverage taxes and business taxes;
- trade licence fees;
- membership fees and professional licence fees.

16. Royalties, rights, licensing and franchise fees

Include:

- amounts paid to holders of patents, copyrights, performing rights and trademarks;
- gross overriding royalty expenses and direct royalty costs;
- resident and non-resident royalty expenses;
- franchise fees.

17. Delivery, warehousing, postage and courier

Include:

- amounts paid for courier, custom fees, delivery and installation;
- distribution, ferry charges and cartage;
- freight and duty, shipping, warehousing and storage.

18. Financial service fees

Include:

- explicit service charges for financial services;

- credit and debit card commissions and charges;
- collection expenses and transfer fees;
- registrar and transfer agent fees;
- security and exchange commission fees;
- other financial service fees.

Exclude:

- interest expenses.

19. Interest expenses

Please report the cost of servicing your company's debt.

Include interest on:

- short-term and long-term debt;
- capital leases;
- bonds and debentures and mortgages.

20. Amortization and depreciation of tangible and intangible assets

Include:

- direct cost depreciation of tangible assets and amortization of leasehold improvements;
- amortization of intangible assets (e.g., amortization of goodwill, deferred charges, organizational costs, and research and development costs).

21. Bad debts

A bad debt is the portion of receivables deemed uncollectible, typically from accounts receivable or loans.

Include:

- allowance for bad debts.

Bad debt recoveries are to be netted from bad debt expenses.

22. All other expenses (please specify)

Include:

- amounts not included in questions 1 to 21;
- charitable and political expenses;
- research and development expenses;
- recruiting expenses.

23. Total expenses

The sum of questions 1 to 22.

24. Corporate taxes, if applicable

Include:

- federal, provincial and territorial current income taxes and federal, provincial and territorial provision for deferred income taxes.

25. Gains (losses) and other items

Include:

- realized gains/losses on disposal of assets and realized gains/losses on sale of investments;
- foreign exchange gains/losses, subsidiary/affiliate share of income/losses and other division income/losses;
- joint venture income/losses and partnership income/losses;
- unrealized gains/losses, extraordinary items, legal settlements, and other unusual items;
- write-offs.

26. Net profit/loss after tax and other items

Total revenue **less** Total expenses **minus** Corporate taxes **plus** Gains (losses) and other items.

F - Industry characteristics

Management consulting services

1. Strategic management consulting services

Providing advice and guidance concerning the overall strategic direction, planning, structuring and control of an organization.

Include consulting on:

- business strategy and planning;
- corporate development and restructuring;
- crisis management;
- the development of an organization's overall direction and objectives;
- the determination of the organization's strategy to achieve the selected direction and objectives;
- the selection of a method for carrying out the strategy, including selection among such methods as a merger or acquisition, joint venture, outsourcing, or other alliance, divestiture, new business venture or use of new technology;
- designing or redesigning the organizational structure.

2. Financial management consulting services

Providing advice and guidance concerning financial strategies, planning and control.

Include:

- advice and guidance on projects related to working capital and liquidity management;
- the determination of an appropriate capital structure;
- capital investment proposals, asset management;
- accounting policy and procedures;
- budgeting and budgetary controls;
- financial consulting services related to mergers, acquisitions, and divestitures such as advice on methods of valuations, methods of payment, and methods of control;
- international finance.

3. Marketing management consulting services

Providing advice and guidance on projects related to marketing strategy, market development and sales management and development.

Include:

- identifying external opportunities and challenges that can be addressed by marketing;
- analysing internal strengths and weaknesses;
- determining which goods and services to offer;
- target markets;
- competitive position;
- features of goods and services including customer service programs;
- pricing;
- advertising, and distribution channels (including franchising);
- marketing expenditure level;
- sales management and development.

4. Compensation and benefits consulting services

Providing advice and guidance related to compensation and benefits systems.

Include:

- base salary or hourly wages;
- fringe benefits, and incentive compensation;
- non-cash compensation;
- employee services and benefits such as pension and retirement and savings plans, welfare and health plans;
- early retirement proposals.

Scope of services may consist of:

- job evaluation and job rating systems;
- performance appraisals;

- executive compensation;
- incentive and bonus plans;
- job and positions analysis and evaluations;
- comparative wage-and-salary surveys;
- pay for performance programs, profit sharing plans, executive compensation, termination packages.

5. Other human resources management consulting services

Providing advice and guidance concerning the development or modification of human resource strategies, policies, practices and procedures except concerning compensation and benefits.

Include:

- consulting on recruitment;
- organizational development (improving functioning within and between groups);
- employee training and development needs;
- outplacement procedures and plans for assistance to employees;
- succession planning;
- compliance with government regulations in areas such as health, safety, workers' compensation and employment equity;
- labour-management relations;
- employee assistance programs;
- human resources audits.

6. Operations and supply chain management consulting services

Operations management is concerned with the management of physical, financial and human resources with the objective of producing goods and services. Supply chain management is a bundled service.

Include:

- inventory management services;
- warehousing and storage services and distribution services.

May **include** advice and guidance concerning:

- productivity improvement;
- cost reduction;
- quality improvements in goods and services;
- registration for quality management systems;
- improvements to logistical operations such as production planning and control;
- the management of supply sources, inventories, distribution networks, and transportation.

7. Other management consulting services

Services, related to the field of management consulting, that are provided by management consulting firms.

Include:

- economic and social research services;
- arbitration and conciliation services (except by lawyer, attorney, or paralegal offices);
- other related products such as:

Actuarial consulting services, except for employee pensions and other benefits

Providing advice and guidance on actuarial matters such as life insurance and annuities; property and casualty insurance; public pension, health and other social insurance plans; income loss and marriage breakdown.

Expert witness services

Providing testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge, is recognized as being qualified to render an informed opinion on matters relating to a field or subject.

Training services, management

Providing management-related training and education services, in fields such as strategic management, financial management, marketing management, human resources management, and operations and logistics management on a stand-alone basis.

Project management

Planning, supervising, and co-ordinating the activities involved in carrying out a project, with regard to time, cost, project team membership, performance requirements, and other constraints. This product refers only to those situations in which project management is offered as a stand-alone service.

Environmental consulting services

8. Environmental assessments

Objective studies undertaken for any one or more of the following purposes:

- identify whether or not environmental contamination exists at a particular site, and if so, determine the source, nature, and extent of the contamination;
- assess the risk to public health and safety from environmental contamination associated with a project that is proposed or in place;

- evaluate the impact on the ecology, society, or economy of environmental contamination resulting from human or natural activity.

9. Environmental audits

An independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls

10. Site remediation planning services

Preparation of a plan for the abatement of environmental contamination, usually at a specific site, and incorporating such technical or other criteria as may be prescribed by law or regulation.

11. Natural resource management consulting services

The provision of objective information, advice, and guidance concerning the best practices for the ecologically sustainable development and use of:

- lands and forests;
- bodies of water;
- oil, gas, and mineral deposits;
- wildlife populations;
- other natural resources.

12. Waste management consulting services

The provision of objective information, advice, and guidance concerning the best practices for the minimization, transport, handling, disposal, and/or recycling of waste.

13. Environmental policy development consulting services

Advising public or private institutions on the design, development, and implementation of environmental statutes, regulations, standards, or practices. Consulting services of this type may extend to the drafting of such statutes, regulations, standards or practices on behalf of the client.

14. Other environmental consulting services

All other advisory services not elsewhere classified that are provided by environmental consultants.

Scientific and technical consulting services

15. Economic consulting services

Providing advice related to the description and analysis of the production, distribution, and consumption of goods and services.

Include:

- consulting services related to macroeconomic modeling;
- economic forecasting;
- economic issues arising from competition, regulations, public policy and finance;
- expert witness services;
- consulting in agricultural economics.

16. Geological and geophysical consulting services

Providing advice concerning the geology of mineral, oil and natural gas resource exploration and development.

Include:

- geophysical methods;
- expert witness services;
- resource and reserve estimates, audits and reviews;
- independent valuations of mineral, oil and natural gas properties;
- preparation of independent reports for stock exchange listings;
- feasibility studies of mineral, oil and natural gas properties;
- mineral, oil and natural gas property and project evaluation services;
- geophysical survey design, including selection of methods;
- appraisal of geological, geophysical or geochemical anomalies.

17. Soil management, crop and animal production consulting services

Providing advice in relation to the scientific management of agricultural land as well as crop or animal production.

Include expert witness services and consulting services related to :

- tree farming;
- crop fertilization;
- animal breeding;
- soil conservation.

18. Heritage consulting services

Providing advice concerning the identification, investigation, preservation and interpretation of historical or heritage resources. Includes advice related to the use of historical and archaeological research.

Include:

- built heritage assessments;

- archaeological site impact or mitigation;
- advice on local, national or international regulations and standards for heritage sites or properties;
- advice on obtaining government grants concerning heritage sites;
- traditional uses of land, water and natural resources by aboriginal peoples;
- expert witness services.

19. Occupational health and safety consulting services

Providing advice concerning health and related safety standards in commercial, industrial, and government workplaces and facilities.

Include:

- industrial hygiene;
- workplace health risk assessments;
- ergonomics;
- confined space entry;
- health hazard testing and evaluations;
- safety standard requirements;
- expert witness services.

20. Other scientific and technical consulting services

Providing advice on scientific and technical matters not elsewhere classified.

Include:

- pharmaceutical;
- chemistry;
- atomic energy;
- expert witness services.

G - Personnel

To fully measure the contribution of all human capital in this industry, we require information on the number of partners and proprietors as well as the number and classification of workers.

1. Number of partners and proprietors, non-salaried (if salaried, report at question 2 below)

For unincorporated businesses, please report the number of partners and proprietors for whom earnings will be the net income of the partnership or proprietorship.

2. Paid employees

a) Average number of paid employees during the reporting period

To calculate the average number employed, add the number of employees in the last pay period of each month of the reporting period and divide this sum by the number of months (usually 12).

Exclude:

- partners and proprietors, non-salaried reported at question 1 above.

b) Percentage of paid employees (from question 2a) who worked full time

Full-time employment consists of persons who usually work 30 hours or more per week. Please specify the percentage of paid employees who have been working full time by rounding the percentage to the nearest whole number.

3. Number of contract workers for whom you did not issue a T4, such as freelancers and casual workers (estimates are acceptable)

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration, such as self-employed persons, freelancers and casual workers. These workers are not issued a T4 information slip. Please report the number of contract workers employed by your organization during the fiscal year.

H - Sales by type of client

This section is designed to measure which sector of the economy purchases your services.

Please provide a percentage breakdown of your sales by type of client.

Please ensure that the sum of percentages reported in this section equals 100%.

1. Clients in Canada

a) Businesses

Percentage of sales sold to the business sector should be reported here.

Include:

- sales to Crown corporations.

b) Individuals and households

Please report the percentage of sales to individuals and households who do not represent the business or government sector.

c) Governments, not-for-profit organizations and public institutions (e.g., hospitals, schools)

Percentage of sales to federal, provincial, territorial and municipal governments should be reported here.

Include:

- sales to hospitals, schools, universities and public utilities.

2. Clients outside Canada

Please report the share of total sales to customers or clients located outside Canada including foreign businesses, foreign individuals, foreign institutions and/or governments.

Include:

- sales to foreign subsidiaries and affiliates.

I - Sales by client location

Please provide a percentage breakdown of your total sales by client location (first point of sale).

Please ensure that the sum of percentages reported in this section equals 100%.

The percentage in question 14 must equal question 2 in section H.

J - International transactions

This section is intended to measure the value of international transactions on goods, services, and royalties and licences fees. It covers **imported services and goods** purchased outside Canada as well as the value of **exported services and goods** to clients/customers outside Canada. Please report also royalties, rights, licensing and franchise fees paid to and/or received from outside Canada. Services cover a variety of industrial, professional, trade and business services.

K - Provincial/territorial distribution

This section is intended to collect information on the locations operated by your business during the reporting period.

Please report the number of business units or locations operating in Canada during the reporting period. Business unit is defined as the lowest level of the firm for which accounting records are maintained for such details as revenue, expenses and employment.

Please report data for the provinces or territories in which you have business units and indicate if you are reporting in Canadian dollars **or** percentages.

General information

Survey purpose

Statistics Canada conducts this survey to obtain detailed and accurate data on this industry, which is recognised as being an important contributor to the Canadian economy. Your responses are critically important to produce reliable statistics used by businesses, non-profit organizations and all levels of government to make informed decisions in many areas.

The information from this survey can be used by your business to benchmark your performance against an industry standard, to plan marketing strategies or to prepare business plans for investors. Governments use the data to develop national and regional economic policies and to develop programs to promote domestic and international competitiveness. The data are also used by trade associations, business analysts and investors to study the economic performance and characteristics of your industry.

Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data sharing agreements with provincial and territorial statistical agencies and other government organizations, which must keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

Section 11 of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, and the Yukon.

The shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Section 12 of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations. Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician and returning

it with the completed questionnaire. Please specify the organizations with which you do not want to share your data.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut.

For agreements with provincial and territorial government organizations, the shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Record linkages

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

Please note that Statistics Canada does not share any individual survey information with the Canada Revenue Agency.

Please visit our website at www.statcan.gc.ca/survey-enquete/index-eng.htm or call us at **1-800-972-9692** for more information about these data-sharing agreements.

Thank you!